

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA AND)	
LAZENIA LINEBERGER, REVENUE)	
OFFICER OF THE INTERNAL REVENUE)	
SERVICE,)	
)	
Plaintiffs,)	
)	CIVIL ACTION NO. 10-0200
v.)	
)	CHIEF JUDGE LANCASTER
PATRICK LALONDE,)	
)	ELECTRONICALLY FILED
Defendant.)	

ORDER

AND NOW, this 6th day of April, 2010, after the United States of America first served a summons for documents concerning the assets and liabilities of Patrick LaLonde on April 24, 2009, then filed a Complaint in this Court to Enforce the Internal Revenue Summons issued to Patrick LaLonde regarding an investigation by Revenue Officer Lazenias Lineberger into the collectibility of the income tax liability of Patrick LaLonde for the tax years ending December 31, 2001; December 31, 2003; and December 31, 2004, and based upon the testimony and documentary evidence produced by the United States of America at the April 5, 2010 Show Cause Hearing to determine whether or not Mr. LaLonde should not be compelled to obey the Internal Revenue Service summons served in April 2009, this Court finds that the United States of America has met its burden in the issuance of the summons, that the Internal Revenue Service is conducting an investigation for a legitimate purpose, that the summoned

documents may be relevant to the purpose of the investigation, that the documents and information contained therein is not in the possession of the Internal Revenue Service, that the IRS properly followed all administrative steps required under the laws of the United States of America, and that enforcement of the summons is not an abuse of this Court's powers, and thus,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that Patrick LaLonde appear at the offices of the Internal Revenue Service, William S. Moorhead Federal Building, 1000 Liberty Avenue, Suite 701, Pittsburgh, Pennsylvania 15222 (Telephone Number: 412-395-5498) on **May 6, 2010, at 1:00 p.m.**, and bring any and all documents as detailed in the April 23, 2009 summons of Revenue Officer Andrew Avon, including but not limited to a Collection Information Statement. It is further ordered that this Order be served upon Patrick LaLonde within ten (10) days of the date of this Order.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Clerk of Court shall mark the instant case closed.

G. R. Danant
CHIEF UNITED STATES DISTRICT JUDGE

cc: All counsel